

2. Is the administrative practice of the Natsionalna Agentsia po prihodite (National Income Tax Agency), according to which persons liable to VAT within the meaning of the Zakon za danan varhu dobaveneta stoynost (VAT law) are denied the right to deduct input tax in cases where there is no proof of the origin of the goods, without suspicion of involvement in tax fraud having being expressed and/or objective evidence provided by the tax authorities which would indicate that the taxable person knew, or ought to have known, that the transaction relied on as a basis for the right to deduct was connected with tax fraud?

---

<sup>(1)</sup> OJ 2006 L 347, p. 1.

---

**Request for a preliminary ruling from the Oberlandesgericht Nürnberg (Germany) lodged on  
20 March 2014 — Criminal proceedings against Zoran Spasic**

**(Case C-129/14)**

(2014/C 151/19)

*Language of the case: German*

**Referring court**

Oberlandesgericht Nürnberg

**Party to the main proceedings**

Zoran Spasic

*Other party:* Generalstaatsanwaltschaft Nürnberg

**Questions referred**

1. Is Article 54 of the Convention Implementing the Schengen Agreement (CISA) <sup>(1)</sup> compatible with Article 50 of the Charter of Fundamental Rights of the European Union, in so far as it subjects the application of the *ne bis in idem* principle to the condition that if a penalty has been imposed, it has been enforced, is actually in the process of being enforced or can no longer be enforced under the laws of the sentencing Contracting Party?
2. Is the abovementioned condition in Article 54 of the Convention Implementing the Schengen Agreement also satisfied, if only one part (here: a fine) of two independent parts of the outstanding penalty imposed in the State which is the sentencing Contracting Party (here: a custodial sentence and a fine) has been enforced?

---

<sup>(1)</sup> OJ 2000 L 239, p. 19.